

Section 14. Corporate Files On-Line

1 *Summary*

- CFOL provides NATIONWIDE access to information processed through any district/service center and posted to any of the master files.
- CFOL command codes provide on-line access to master file information, residing at MCC/DCC, via IDRS.
- CFOL command codes are available even when IDRS is **not**.
- CFOL command codes are for research only capabilities (cannot adjust accounts).
- CFOL command codes will not show pending transactions, case controls, history items or unpostables. Therefore, IDRS research should be done prior to accessing certain CFOL command codes.
- Additional reference information for the CFOL command codes can be found in IRM 3(25)(77) .

Help For CFOL

Any CFOL command code with the definer "H" will display the help screen for that command code (i.e. BMFOLH).

Note: This will change as paging capabilities become available.

CFOL COMMAND CODES

BMFOL
 BRTVU
 CAFOL
 DDPOL
 DUPOL
 EMFOL
 EOGEN
 ERTVU
 IMFOL
 IMFOR
 INOLE
 IRPOL
 IRPTR
 NAMES/NAMEE
 PMFOL
 RPPRT
 RTVUE/RTFTP
 RPVOL
 RPVUE/RPVCU
 SUPOL
 TRDBV

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Important Note: All RTVUE and BRTVU screens reflect information as shown on the original posted return only. For post-processing adjustments, see Command Codes IMFOL and BMFOL. CC BRTVU will show those amended returns which are not “G” coded.

2 **BMFOL**

BMFOL INPUT FORMAT:

BMFOL NN-NNNNNNN . NN YYYYMM P NN

OR

BMF SSN MFT PG

DEFINER TIN FILE TAX NUMBER

CODE SOURCE PERIOD (OPT.)

(1) **VALID DEFINERS FOR BMFOL**

Definer	Description
A	ADJUSTMENT SCREEN
B	ESTABLISH TAX MODULE TO MASTER FILE
E	ENTITY SCREEN
F	ENTITY FTD SCREEN
H	HELP SCREEN
I	INDEX (SUMMARY) SCREEN
L	LAST PERIOD SATISFIED SCREEN
M	REQUEST TO PUT INFORMATION ON-LINE
O	EXEMPT ORGANIZATION SCREEN
R	POSTED RETURN SCREEN
S	COLLECTION STATUS HISTORY SCREEN
T	TAX MODULE SCREEN
U	CAWR SCREEN
V	VESTIGIAL SCREEN (RETENTION REGISTER)
W	QUARTERLY F941
Z	AUDIT HISTORY SCREEN

Helpful Hints

- use the index (definer “I”) first for a complete snapshot of taxpayer’s filing history
- if the tax module does not exist, it will not show on the index screen
- to determine if a tax return has been filed, the tax module must be on-line
- use BMFOL to access retention register account information dropped to retention register in 1995 and beyond
- if there is an “R” to the left of the tax period on the index screen, the account information for that tax period is located on the on-line retention register
- use BMFOL with the appropriate definer (e.g., “T” for tax modules) to research tax account information on the on-line retention register
- retention register tax account information will be returned within ten minutes after a request is

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made.

The Business Master File On-Line (BMFOL) provides research of nationwide entity and tax data information posted to the BMF. BMFOL allows expanded research capability when routine IDRS research (i.e., SUMRY, TXMOD) results in "no data." It should be used in lieu of MFTRA where possible.

BMFOL displays an index (summary) of tax modules, showing the tax years available. The screen contains nationwide information including entity, posted return, general tax data, status history, vestigial, adjustment, and audit history data for a specific TIN.

The BMF contains information provided via weekly computer tapes submitted from each service center. Several validity checks are performed prior to posting the information to the BMF. The BMF is updated weekly on Thursday morning.

BMFOL WILL

- provide information currently on the master file (same as MFTRA)
- allow research when IDRS is down
- allow overnight screen display of tax modules not on-line
- retain tax modules requested using definer "M" on-line for 21 days
- display a listing of modules removed to the retention register
- display TC 29x and TC 30x transactions
- allow viewing of posted transactions on Thursday prior to weekend update at the service centers
- allow research of tax modules dropped to retention
- allow reestablishment of tax modules to the master file

BMFOL WILL NOT

- allow any changes to tax modules dropped to retention
- allow access to accounts that merged to a new TIN after the tax module had been dropped to retention
- allow access to accounts dropped to retention prior to 1995
- STATUS CD:—Code designating action being taken on a CAWR module. Values are:

00	Not significant
16	First Notice—Potential Balance Due
26	First Notice—Potential Overpayment
28	Manual notice issued
34	Closed
45	Module reanalysis
55	Request transcript
90	Notice issued on non-revenue case
91	Automatic assessment of civil penalty
93	Undeliverable CP 253, Suppress civil penalty
94-97	Reserved
98	Closed unreconciled

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3 **BRTVU**

(1) **BRTVU Input Format**

BRTVU INPUT FORMAT

BRTVU NN-NNNNNNN NNYYYYMM RI

OR

BMF_SSN MFT DEFINER CODE

TIN TAX PERIOD

FILE SOURCE

blank, V or W

(2) **Valid Definers for BRTVU**

DEFINER	DESCRIPTION	DEFINER	DESCRIPTION
SM	SUMMARY SCREEN		
R1	SCREEN 1	R2	SCREEN 2
R3	SCREEN 3	R4	SCREEN 4
R5	SCREEN 5	R6	SCREEN 6
SA	SCH A	SB	SCH B
B2	SCH B, PG 2	B3	SCH B, PG 3
SF	SCH F	SG	SCH G
SH	SCH H	SJ	SCH J
SI	SCH I		
J2	SCH J, PG 2	SK	SCH K
SL	SCH L	M1	FORM 3800
N1	FORM 4136	T3	FORM 4626
V1	FORM 8609	V2	FORM 8586
W1	FORM 8611	X1	FORM 8656
Y1	FORM 8693	ZZ	FORM 1139
Z1	FORM 8817	AA	945A 1 OF 12
A1	FORM 8743, COL. A/B	AB	945A 2 OF 12
A2	FORM 8743, COL. A/B, PG 2	AC	945A 3 OF 12
C1	FORM 8743, COL. C/D, PG 1	AD	945A 4 OF 12
C2	FORM 8743, COL. C/D, PG 2	AE	945A 5 OF 12
E1	FORM 8743, COL. E, PG 1	AF	945A 6 OF 12
E2	FORM 8743, COL. E, PG 2	AG	945A 7 OF 12
O1	Form 8609 1 of 30	AH	945A 8 OF 12
O2	Form 8609 2 of 30	AI	945A 9 OF 12
03-30	Form 8609 3 of 30 through 30 of 30	AJ	945A 10 OF 12
		AK	945A 11 OF 12
		AL	945A 12 OF 12

BRTVU provides a display of the transcribed line items on all business tax returns and their accompanying schedules or forms as the returns are processed at the service centers. BRTVU should be used in lieu of ordering returns, where possible.

Duplicate and amended returns display the format of the year processed: therefore, the line numbers may not be consistent with the form. Duplicate and amended returns that are edited in the service center with computer condition code "G" are not transcribed. Any adjustments resulting from these returns can be viewed on BMFOL "T" and BMFOL "A".

BRTVU, with definer code "SM," displays the summary screen for a specific EIN, MFT, and tax period. The screen shows schedules/forms attached to the return and their respective definer codes. It also provides information about income, deductions, tax and remittance. Not all forms have summary screens.

BRTVU provides on-line access to the Business Return Transaction File and displays information posted to the master file at MCC.

The current processing year plus three prior years are available. The current processing year file accumulates weekly as additional returns are processed. Returns are accessed by the processing year, not by the tax year. For example, a delinquent return will show on the year it was received, rather than on the year for which it was filed.

BRTVU WILL:

- show all transcribed lines as reflected on the original return
- reflect all returns processed during the processing year regardless of the tax period
- display delinquent and amended returns in the format of the year processed
- show computer-generated fields

BRTVU WILL NOT

- reflect any subsequent adjustments
- provide IDRS notice status, case control or AP/PN transactions
- reflect refund offsets—see BMFOL, DMFOL

HELPFUL HINTS

- BRTVU will default to the summary screen or page 1 if no definer is specified
- BRTVU shows FTD credits claimed on the return: check TXMOD or BMFOL to verify payments
- when applicable, look at the summary screen first to see which schedules/forms are attached and the definer needed to view the schedule/form.

4 CAFOL

CAFOL	INPUT	FORMAT
CAFOL	<u>NNN-NN-NNNN</u>	n
	OR	
	<u>NN-NNNNNNN</u>	
	TIN	VALIDITY DIGIT

CAFOL INPUT FORMAT		
CAFOL	<u>NNN-NN-NNNN</u>	<u>N A SC NCTL MM YYYYCC</u>
OR		
<u>NN-NNNNNNN</u>	SERVICE	TAX
	CENTER	PERIOD
VALIDITY	NAME	
DIGIT	CONTROL	
	RECEIPT	MFT
	CODE	CODE

(1) VALID REQUEST FORMATS FOR CAFOL

REQUEST	DESCRIPTION
CAFOL NNN-NN-NNNNn	Complete Summary Screen (maximum of 19 MFTs and/or 152 Tax Periods) or Summary Screen One (more than 19 MFTs and/or 152 Tax Periods)
CAFOL NNN-NN-NNNNnASCNCTLM	Summary Screen Two
CAFOL NNN-NN-NNNNnASCNCTLMYYCC	Representative Information Screen
CAFOLH	CAFOL Help Screen
PAGE INDICATOR CODES are used when multiple Summary Screens for a TIN are available.	
SUMMARY SCREEN 1	SUMMARY SCREEN 2
VALID PAGE INDICATORS:	VALID PAGE INDICATORS:
P1	P1
P2	P2
	P3

CAFOL provides access to selected information about authorizations posted to Master File and maintained at MCC. The information is provided via weekly computer tapes submitted from each service center where the Centralized Authorization Files are located.

CAFOL WILL

- default to P1 if no page indicator is entered
- show authorities input by all service centers
- show phone numbers for representatives
- show the DLN of the Power of Attorney document (SDLN)

CAFOL WILL NOT

- show authorizations who are not receiving notices and/or refunds
- show signature date

HELPFUL HINTS

- up to three representatives will be listed per tax period
- Complete Summary Screen will not display MFT(s) and Tax Period(s) on same page
- if respond is Summary Screen One, enter information given to get Summary Screen Two

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Duplicate TIN On-Line Research - IRM 3(25)(77)(76)

Input Screen:

(1) COMMAND CODE TIN - will be edited or unedited SSN format
COMMAND CODE DEFINER - Will be a 9, 8 or 7
>9 - Search 1999 Tax processing year (1998 Tax Return)
>8 - Search 1998 Tax processing year (1997 Tax Return)
>7 - Search 1997 Tax processing year (1996 Tax Return)

1. TOTAL NATIONWIDE USE OF SSN -a national count of how many times the requested SSN was used
2. FOR TAX YEAR - the tax period of the return
3. SERVICE CENTER COUNT(S) OF SSN USE - number of times the SSN was used at each service center
4. REQUESTED SSN- displays queried SSN
5. FILE LOCATION CODE - indicates where return was filed, will be in the format (service center code-service center lit-type of return) for example: (71-MSC ELF)

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6. DATE ADDED - Julian date of when taxpayer's return was added to file
7. PRIMARY SSN - primary taxpayer on the return of requested SSN
8. FILING STATUS - indicates taxpayer's file status:
 - 0 = None
 - 1 = Single
 - 2 = Married filing jointly
 - 3 = Married filing separately
 - 4 = Head of Household
 - 5 = Qualifying widow(er) with dependent child
9. DEPENDENT STATUS INDICATOR - indicates if SSN was claimed as a dependent on separate return
 - 0 = Cannot be claimed on another return
 - 1 = Claimed as dependent on another return
10. SSN SOURCE CODE - indicates how SSN was claimed on return
 - PRIM = filed as primary
 - SECD = filed as a secondary
 - DEPD = filed as dependent
 - EIC = filed as Earned Income Credit
 - E/D = filed as both dependent and Earned Income Credit
 - 2441 = Dependent care expense form
 - 8839 = Adopted dependent form
11. REVERSAL DATE - if significant, indicates Julian date of when return was reversed
12. PRIORITY CODE - indicates prohibited use
 - 0 = no prohibited use
 - 1 = used as EIC more than once
 - 2 = used as dependent more than once
 - 3 = used as primary on one return and as secondary on another. Filing status of 2 or 6
 - 4 = used as secondary and dependent or EIC
 - 5 = used as primary or secondary and dependent
 - 6 = used as primary with a filing status other than 3 or 4, and also used as secondary on another return with filing status of 3
 - 7 = used as secondary more than once
13. PAGING DISPLAY - The paging message shows the number of the page being displayed, the total number of pages in the display, and the number of the next page. The cursor will automatically follow the page number shown and when the ENTER key is depressed, the terminal will display the next page of data. This may be either the next page or any page designated by overlaying a page number onto the format by key input. No entry code is needed to move from one page to another.

7 **EMFOL**

EMFOL INPUT FORMATS:
EMFOL NN-NNNNNNNN
EMFOL NN-NNNNNNNN PPP
EMFOL NN-NNNNNNNN PPPYYYYMM

(1) **VALID DEFINERS FOR EMFOL**

DEFINER	DESCRIPTION
D	PLAN ADMINISTRATOR DATA SCREEN
E	FILER ENTITY SCREEN
F	DIF DATA SCREEN
H	HELP SCREEN
I	INDEX SCREEN
L	PLAN DATA SCREEN
R	RETURN DATA SCREEN
S	STATUS HISTORY SCREEN
T	TAX MODULE DATA SCREEN

POTENTIAL USES			
Definer/s	Information Desired	Definer/s	Information Desired
R	Actuary Enrollment #	R	Plan Termination Ind.
D	Administrator Name & Address	E	Entity Name Control
D	Administrator Phone	E	Prior Primary Name
L	AO Code	L	PYM (Plan Year Ending Month)
L	Application Data (from TC121—Form 5307)	T	RCC (Return Condition Code)
R	Assets Distributed Ind.	T, R	Return DLN
L, R	Business Code	R	Schedule E Filed Ind.
T	CAF Code	R	Schedule P Filed Ind.
E	CAF Indicator	E	Sponsor Entity Transaction Codes
T	CCC (See RCC)	L	Sponsor Phone
T	Current Master File Status	T	TC14X
L	Filing Requirements	I, T	TC150 Posted
T	Form 5330 Tax Due	T	TC151
L	Funding Arrangement	T	TC154 (Form 5330 data)

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POTENTIAL USES

Definer/s	Information Desired	Definer/s	Information Desired
R	Funding Deficiency \$ (5500 & 5500C only)	T	TC59X
T, S	IDRS Status	L	Termination Data (from TC125—Form 5310)
R	Initial Return Ind.	R	Total Assets EOY
L	Participants EOY	T, R	Transaction Date (TC150 Received Date)
R	(5500C/R & 5500EZ only)	L	Welfare Code
L	Pension Code	E	XREF EIN
L, R	Plan Effective Date	E	XREF Plan Number
L	Plan Name		
I	(plan first name lieu only)		

HELPFUL HINTS

- use the index (definer “I”) first for a complete snapshot of the plan sponsor’s filing history
- always check the latest update cycle found in the (UP CYC:) field

The Employee Plans Master File On-Line (EMFOL) provides research of nationwide entity and tax data posted to the Employee Plans Master File (EPMF). EMFOL allows expanded research capability when routine IDRS research (e.g., SUMRY or TXMOD) results in “no data available.” It should be used in lieu of MFTRA or ACTRA, where possible.

EMFOL definer “I” displays an index (summary) of tax modules, showing the tax years available. The screen contains nationwide information including plan number, tax period, posting status, service center code, form type (on ERTVU), schedule indicator on ERTVU, and plan first name for a specific EIN.

The EPMF contains information provided via weekly computer tapes submitted from Andover, Atlanta, Brookhaven, and Memphis Service Centers. Several validity checks are performed prior to posting the information to the EPMF. The EPMF is updated weekly by Tuesday morning.

EMFOL WILL

- allow immediate research of sponsor entity data, administrator data, plan module data, and tax module (return module) data.

EMFOL WILL NOT

- show pending (AP,EP,PN,DU, etc.) transactions, control bases, history items, unpostable CARE OF NAME Input through CC BNCHG/ESIGN.

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8 **EOGEN**

Input format

EOGENPNNNNST

(1) **Valid definers for EOGEN**

- P= Parent Information (BMFOL Definer "O" display)
- S=Subordinates Listing: In alphabetical order by Sort Name

Helpful Hints

- An EIN is not necessary to use this command code
- Group Exemption Number (GEN) must be 0001 to 9999.
- If the GEN is unknown, but EIN is, use the BMFOL Definer "O" to obtain the GEN, then EOGENS for the subordinates listing.
- The "S" display provides the ability to move the cursor to an EIN if desired, input Entry Code and transmit for a BMFOLO display for that subordinate.
- Paging for EOGEN is done by pressing "transmit". A definer code or entry code is not necessary.

EOGEN Will

- Find a Group Exemption Ruling "parent" organization using the GEN for that organization.
- Find the subordinate organizations for a parent organization's Group Exemption Ruling.
- Narrow the search by state if desired ("." can be input for search by foreign address). This will be necessary if entry without it causes the 30 page limit to be exceeded.
- Replace use of the microfiche GEN Register.

EOGEN will not

- Search by EIN
- Provide full entity information for subordinate organizations. It serves as a starting point for other research command codes.

9 **ERTVU**

ERTVU INPUT FORMATS:

ERTVU NN-NNNNNNN

ERTVU NN-NNNNNNN PPP YYYYMM

(1) **Valid Definers For ERTVU**

DEFINER	DESCRIPTION
BLANK	FORM 5500
BLANK	FORM 5500-C
BLANK	FORM 5500-R
BLANK	FORM 5500-EZ
A	SCHEDULE A (processed through GMF only)

DEFINER	DESCRIPTION
B	SCHEDULE B
C	SCHEDULE C
E	SCHEDULE E
F	SCHEDULE F
H	HELP SCREEN
I	INDEX SCREEN
X	Form 5330

POTENTIAL USES

- Verify specific line items on return/schedule
- Obtain a print as replacement for a return
- Process amended returns/late replies
- Determine type of pension or welfare plan
- Conduct examinations where original return is not needed
- Answer question about returns already filed
- Aid in determining compliance
- Prepare delinquent returns from prior history
- Determine if return was signed

HELPFUL HINTS

- the index displays the EIN, plan number, tax period type of last return posted to each tax period, and indicates what returns and associated schedules are displayed on ERTVU.
- use the index (definer "I") first for a complete snapshot of the plan sponsor's filing history
- always check the latest update cycle found in the (UP CYC:) field
- if a return contains more than two pages, the first page of each screen contains a line item index
- a Schedule A index is displayed on the first Schedule A

The EPMF Return Transaction File On-Line (EPRTFOL) provides on-line access to the Employee Plans Return Transaction File (RTF) including transcribed and edited information from Form 5500 series return, edit sheet information, calculated amounts, correspondence indicators and accompanying Schedule A (for returns processed in July 1994 or later), B, C, E, and F (for returns processed July 1993 or later). The RTF contains all posted returns filed for the current year and two previous years. ERTVU data is updated weekly by Tuesday morning.

The RTF is created during return processing. Information from subsequent or amended returns is manually compared with original data. Corrected information replaces original data in the RTF ensuring availability of the most recently filed information.

The EPMF processing year begins on July 1 of each calendar year. All EPMF returns are due 7 months after the close of the Plan Year. For example: if a plan year ended January 31, the return would be due August 31.

ERTVU WILL

- reduce the need to order an original return.
- display those returns that have posted to the RTF.
- only show those Schedules A processed through the Generalized Mainline Framework

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ERTVU WILL NOT

- display unpostable or rejected returns
- show Schedule A processed through the General Purpose Program (GPP), the return must be requested using CC ESTAB.

10 IMFOL

IMFOL INPUT FORMATS:

IMFOL NNN-NN-NNNN
IMFOL NNN-NN-NNNN NYYYYYMM

(1) VALID DEFINERS FOR IMFOL

DEFINER	DESCRIPTION
A	ADJUSTMENT SCREEN
B	Reestablish tax module onto Masterfile
E	ENTITY SCREEN
H	HELP SCREEN
I	INDEX (SUMMARY) SCREEN
R	RETURN SCREEN
S	COLLECTION STATUS HISTORY SCREEN
T	TAX MODULE SCREEN
V	VESTIGIAL DATA (RETENTION REGISTER)
Z	AUDIT HISTORY SCREEN

HELPFUL HINTS

- use the index (definer "I"), first for a complete snapshot of taxpayers filing history
- if the tax module does not exist; it will not show on the index screen
- if the "I" screen shows a balance and the tax module "T" screen does not, check the interest & penalty amounts on the "T" screen for accruals to date
- substitute for a return will not be updated to reflect receipt of a return filed by the taxpayer
- definer "V" cannot be accessed unless the entity is on-line
- use IMFOL to access retention register accounts dropped to retention in 1994 and beyond
- if there is an "R" to the left of the tax period on the index screen, the account information for that tax period is located on the on-line retention register
- use IMFOL with the appropriate definer (e.g., "T" for tax modules) to access tax account information on the on-line retention register
- once an account is requested from the on-line retention register, account information is returned in up to 10 minutes

The Individual Master File On-Line (IMFOL) provides read-only access to the IMF. IMFOL allows expanded research capability when routine IDRS research (e.g., SUMRY or TXMOD) results in "no data." IMFOL also provides on-line research of the IMF retention register. It should be used in lieu of MFTRA, where possible.

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An index (summary) of tax modules shows the tax years available. The index contains nationwide information which includes entity, posted return, general tax data, status history, vestigial, adjustment, and audit history data for a specific Social Security Number (SSN).

The IMF contains information provided via weekly computer tapes submitted from each service center. Several validity checks are performed prior to posting the information to the IMF. The IMF is updated weekly.

IMFOL WILL

- provide information currently on the master file (same as MFTRA)
- allow research even when IDRS is down
- display listing of the modules removed to the retention register
- display TCs 29X and 30X transactions
- allow viewing of posted transactions at master file on Thursday prior to weekend updates at the service center
- allow research of tax modules dropped to retention
- allow reestablishment of tax modules to the master file

IMFOL WILL NOT

- show pending (AP/PN) transactions, control bases, history items, unpostables, or resequencing transactions
- allow you to compute interest via INTST if the module is not on IDRS. Use COMPA to update the interest from data on IMFOLT. Review command codes on Universal Access for on-line updates
- allow any changes to tax modules dropped to retention
- allow access to accounts that merged to a new TIN after the tax module has dropped to retention (use IMFOR)
- allow access to accounts dropped to retention prior to 1994
- show pending unpostable or resequencing transactions

11 IMFOR

IMFOR INPUT FORMAT:

1	2	3 4	5	6	7
IMFOR NNN-NN-NNNN NNYYYYMM YYYY					

- 1 Definers (T,R,S or A)
- 2 SSN
- 3 File Source (blank or *)
- 4 MFT
- 5 Tax Period
- 6 blank
- 7 Year Removed

(1) VALID DEFINERS FOR IMFOR

DEFINER	DESCRIPTION
A	ADJUSTMENT SCREEN
R	RETURN SCREEN
S	COLLECTION STATUS HISTORY SCREEN
T	TAX MODULE SCREEN

HELPFUL HINTS

- first try accessing the desired tax module using CC IMFOL
- only those modules dropped to retention in 1994 and later are available using this command code
- the TIN input with IMFOR is the original TIN of the tax module when it dropped to retention
- IMFOR is the same as IMFOL except it requires the input of the year the tax module dropped to retention

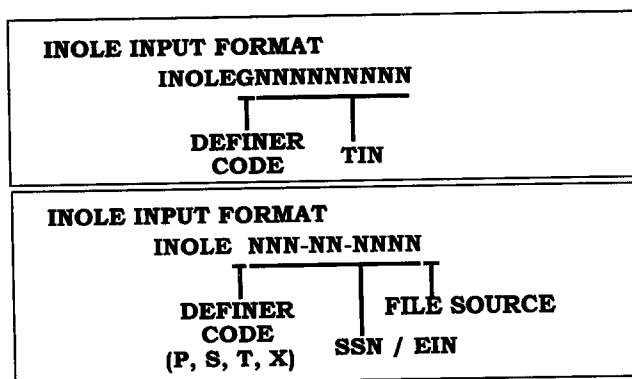
The Individual Master File On-line Recovery (IMFOR) provides read-only access to IMF retention register tax modules from accounts that merged to a new TIN after the tax module had been dropped to retention. When an account merge takes place, retention register modules removed prior to the merge continue to be stored on optical disk under the old TIN.

IMFOR WILL

- allow research even when IDRS is down
- allow research of account information for tax modules that dropped to retention prior to an account merge
- execute the same programs as IMFOL
- provide the same screen responses as IMFOL
- display the tax module screens only

IMFOR WILL NOT

- display entity information, such as PDT Indicator and Name Control
- allow the use of definer code "B" to reestablish account information to the Master File
- show pending (AP/PN) transactions, control bases, history items, unpostables or resequencing transactions
- allow access to account information dropped to retention prior to 1994
- allow changes to account information

12 **INOLE****(1) VALID DEFINERS FOR INOLE**

DEFINER	DESCRIPTION
G	GENERAL SCREEN
H	HELP
P	EPMF PLAN INFO
S	SPECIFIC ACCOUNT
T	TIN TYPE KNOWN
X	CROSS-REFERENCE INFORMATION

(2) VALID DISPLAY FILE SOURCES

BLANK	VALID SSN OR EIN
*	INVALID SSN ON IMF
V	VALID SSN ON BMF
W	INVALID SSN ON BMF
P	VALID IRA SSN OR EPMF EIN
X	INVALID SSN OR EPMF EIN

HELPFUL HINTS

- INOLE must be input with a definer code
- use definer G when the TIN type is unknown
- use definer X to assist in locating TINs that have no MF Account
- use definer T when TIN type is known but research is needed on all accounts with the same SSN or EIN

INOLE provides access to the National Account Profile (NAP) which contains selected entity information for all Master File (MF) accounts. The NAP contains vital information that can identify the taxpayer, but does not contain all the entity data for the taxpayer. Therefore, other entity research may be necessary, using command codes ENMOD, IMFOL and BMFOL.

INOLE displays entity data from all master files, the Social Security Administration, and cross-reference data for any specified TIN which resides on the NAP. The master file data is obtained from the Individual Master File (IMF), Business Master File (BMF), Individual Return Transaction File (IRTF), Business Return Transaction File (BRTF), Information Return Master File (IRMF), Payor Master File (PMF), Employee Plans Master File (EPMF), and Debtor Master File (DMF). The Social Security information is received on the DM-1 Tape. Cross-reference data includes spousal information, prior name lines, sole proprietor TINs, etc. INOLE is updated each Wednesday at the computing centers. The DM-1 is updated quarterly during cycles 05, 18, 37 and 44.

INOLE WILL

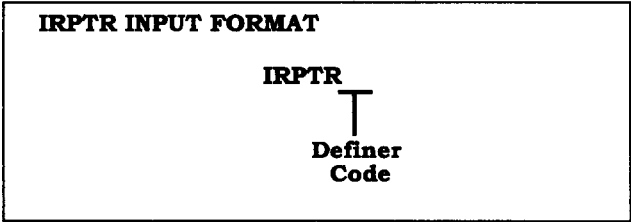
- provide filing status codes
- provide mail filing requirements (filing requirement codes)
- provide SSA information
- provide IMF prior namelines
- provide date of birth and date of death
- provide civil penalty nameline
- provide cross-reference TINs when primary TIN is known

INOLE WILL NOT

- provide transaction codes
- provide master file indicators
- provide Collection data
- provide telephone numbers

HELPFUL HINTS

13 *IRPTR*



(1) VALID DEFINERS FOR IRPTR

DEFINER	DESCRIPTION
E	RECIPIENT (PAYEE) REQUEST
R	PAYER REQUEST
O	On-Line
L	IRPOL
C	Hardcopy
S	Summary
B	Batch

Any line marked with # is for official use only

IRPTR is used to request Information Returns Processing (IRP) transcripts from the IRMF for a particular TIN and for one or more tax years. The request may be made for Payee or Payer information. For the current IRP Tax Year only, IPRTR has been given the capability of returning IRP transcripts on the screen in real time. To request the Access Screen for IPRTR enter IPRTR without a definer or with Definer "H". The Access Screen will describe what Definers are available to obtain Screens for input of Payee Transcript Requests, Payer Transcript Requests on-line Payee Transcript Requests. On-line Request Screen is displayed as the result of transmitting Definer O. When Definer B is an overlay of the O Definer request, it will generate a hardcopy Payee Transcript.

An invalid definer will be treated as Definer O. (Quit and return to on-line Request screen)

With a Definer O, On-line Request when 7 or more documents are available for the requested TIN, TIN TYPE and validity. A screen displaying a preview of how many pages are available and for what document code. The document code is input on line 7 to limit the number of pages.

HELPFUL HINTS

- be sure to check PMFOL before using IPRTR for a Payer Request to see if you should make your request for a specific document type with count limits. A single Payer Request input using 99, WW or 00 could result in thousands of transcript pages consisting of tens of thousands of IRP documents.
- do not use hyphens or blanks when entering SSN or EIN
- an * will appear to the right of the invalid field(s), if data entered is incorrect or invalid
- enter routing information (e.g., group, stop number, name) at all times to ensure correct distribution

(2) Available IRMF Transcript Document Types by Tax Year

Document Type	Doc. Code	TY1991	TY1992	TY1993	TY1994	TY1995	TY1996
ALL TYPES	00	X	X	X	X	X	X
PASSPORT	15	X	X	X	X	X	X
GREEN CARD	16	X	X	X	X	X	
W-2	21	X	X	X	X	X	X
5498	28	X	X	X	X	X	X
W-2G	32	X	X	X	X	X	X
W-4	42	X	X	X	X	X	X
8596 FED CONTRAC-TOR	59		X	X	X	X	X
CASINO CTR	61	X	X	X	X	X	X
CMIR FORM 4790	63		X	X	X	X	X
8300	64	X	X	X	X	X	X
K-1 1065	65		X	X	X	X	X
K-1 1041	66		X	X	X	X	X
K-1 1120S	67		X	X	X	X	X
1099-S	75	X	X	X	X	X	X
1099-B	79	X	X	X	X	X	X
1099-A	80	X	X	X	X	X	X
1098	81	X	X	X	X	X	X
SSA-1099	82	X	X	X	X	X	X
1099-C	85						X

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Document Type	Doc. Code	TY1991	TY1992	TY1993	TY1994	TY1995	TY1996
1099-G	86	X	X	X	X	X	X
CTR	89	X	X	X	X	X	X
1099-DIV	91	X	X	X	X	X	X
1099-INT	92	X	X	X	X	X	X
1099-MISC	95	X	X	X	X	X	X
1099-OID	96	X	X	X	X	X	X
1099-PATR	97	X	X	X	X	X	X
1099-R	98	X	X	X	X	X	X
ALL NON WAGE	99*	X	X	X	X	X	X
ALL WAGE	WW*	X	X	X	X	X	X

Note: *99 & WW are not valid for current year on-line Payee Transcript Requests

Function Codes/Abbreviation—Examples

AP	Appeals	PR	Problem Resolution
CO	Collection	TS	Taxpayer Service
IA	Internal Audit	SC	Service Center
EP	Employee Plans/ Exempt Organizations		Enter any other function unique 2 letter abbreviation

14 NAMES/NAMEE

Command Code NAMES searches for SSNs for both the Primary and the Secondary filer.

Command Code NAMEE searches for EINs for both Primary and Doing-Business-As (DBA) names.

The most efficient search is done when the name and zip code fields are entered.

These command codes do not perform a character-by-character comparison like SSAN/EINAD, but accesses the national file at MCC and will search for phonetic and spelling similarities.

Common abbreviations like: Mr. Mrs., Jr., IRRV TR, MD, Corp, Inc will not be used as search criteria.

If “No Data Available”, verify input, try again after removing input fields in the following order: Street Address; City Name; last 2 digits of zip code. NAMES/NAMEE do not automatically reduce the search.

NAMES/NAMEE does not perform searches on partial last names or partial first names.

NAMES/NAMEE will eventually replace the command codes SSNAD/EINAD.

Screen Input

NAME NAMES - Last name ',' Full first name or First initial or blank
 NAMEE - 4 significant words -or- Last name ',' initial

ADDRESS

CITY

STATE

ZIP Full 5-digit zip code or 3-digit zip-sectional code

DOB Use only if necessary - will result in long response time

COUNTRY

SCREEN DISPLAY**NAMES Search request data**

1. TAXPAYER NAME: Primary SSN: Source code: Year: Date-of-Birth: Filer Code: Secondary SSN
2. Street Address: City: State Code: Zip

NAMEE Search request data

1. TAXPAYER NAME Street Address: City: State Code: Zip
2. Doing-Business-As name: EIN: Source code: Year
3. Street Address: City: State code: Zip

Source code:

1. blank = valid IMF or BMF
2. * = invalid IMF
3. V = valid BMF
4. W = invalid BMF
5. N = NMF
6. P = EPMF
7. # = Account not Posted to Master File
8. K = KIF extraction

Filer code: blank = primary filer, S = secondary filer

Hardcopy request

NAMES/NAMEE with a definer "X" will generate a request for a NSF Hardcopy Report. A "HARD-COPY REQUESTED" message will appear on the terminal, then once a day a NSF Hardcopy Report will be created at MCC and electronically routed to the UNISYS print queue at the Service Center associated with the requester. The printing and distribution of the NSF Hardcopy Report will be handled by each Service Center.

15 **PLINF**

For EO cases, Command Code PLINF shows identifying information and certain critical master file entity information (if it is present on the PCCF). Complete history information is shown.

16 **PMFOL**

PMFOL INPUT FORMAT

PMFOLS1NNNNNNNNNNYYYY

Definer

TIN ID

TIN

Tax Year

VALID DEFINERS FOR PMFOL

DEFINER	DESCRIPTION	TIN ID	DESCRIPTION
S	SUMMARY	1	SSN
D	DETAIL PAGE(S)	2	EIN/BMF
H	HELP	3	EIN/EPMF
B	Backup Withholding		

HELPFUL HINTS

- TY 1994 and subsequent are the only years available on detail screen
- TY1998 will be available in April 1999
- up to 99 pages of information are available
- enter page number desired—if no page is entered the screen defaults to page 01
- the PMF response will insert the next page number if available
- to skip pages or to backup, change the page number
- up to 3 forms per page will display on the Detail Screen
- Penalties are edited in thousands; if no penalty, the amount field will be two zeros or if too large, it will be all asterisks.

PMFOL is a research tool which provides information from the Payer Master File (PMF) at MCC. The summary screen shows all sources of income and amounts, withholdings, and the number of documents filed by the payer as shown on Form 1096. The civil penalties associated with each of these document types are also reflected.

The detail screen makes available information for each document transmitted via Form 1096.

PMFOL WILL

- reflect civil penalty assessments
- reflect counts for W-2s on the summary page and W-3s on the detail Page(s) for those documents subject to civil penalty assessments

PMFOL WILL NOT

- reflect all W-3s filed

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— display individual payee documents but only the number filed by the payer

17 REMRQ

Reference IRM 3(25)(77)(75)

Command Code REMRQ is provided to furnish direct access to the National Account Index. This command code will display the remote service center location for the input TIN, DISPLAY SOURCE CODE, MFT, TAX PERIOD and PLAN NUMBER. REMRQ has two optional definers that will require the TIN and DISPLAY SOURCE CD as input. Definer “A” will display an index of all tax module and entity information that can be found on the TIF nationwide. Definer “N” will display an index of all ANMF tax modules and entity information that can be found on the TIF nationwide.

REMRQ INPUT FORMAT:

	1		2	3
	REMRQ	NNVVNNVNNNVV	NN	NN
	NN	NNNNNN		
4	5			

- (1) COMMAND CODE TIN - will be edited SSN/EIN format
- (2) DISPLAY SOURCE CD - required
- (3) PLAN NUM (required for EPMF)
- (4) MFT - required
- (5) TAX PERIOD - required

REMRQ INPUT FORMAT WITH DEFINER:

REMRQV NNVVNNVNNNVV

DEFINER	TIN	DISPLAY SOURCE CD
---------	-----	-------------------

- (1) COMMAND CODE TIN - will be edited SSS/EIN format
- COMMAND CODE DEFINER - will be an “A” or “N” or blank
 - A - Display an index of all accounts on the TIF nationwide
 - N - Display an index of ANMF accounts on the TIF nationwide
 - blank - Display the remote service center location for the input

18 RTVUE / RTFTP

RTVUE INPUT FORMAT

RTVUE NNN-NN-NNNN NNYYYYMM SM

(1) VALID DEFINERS FOR RTVUE/RTFTP

DEFINER	DESCRIPTION
A1	Page 2 Itemized Deductions
CA	Form 4684
C1	Schedule C
C2	Second Schedule C (If more than one filed)
C3	Third Schedule C (If more than two filed)
DC	Page 2 of summary screen
F1	Schedule F
F2	Second Schedule F (If more than one filed)
FA	FIRST SCH F, pg 2
FB	SECOND SCH F, pg 2
FT	FORM 1116
FR	FORM 4835
H1	Screen 1 of Schedule H
HA	Screen 2 of Schedule H
H2	Second Schedule H Screen 1
HB	Second Schedule H Screen 2
J1	Form 2119
K1	Form 2441
L1	Form 2555
L2	Second Form 2555
M1	FORM 3800
N1	FORM 4136
P1	FORM 4797
Q1	FORM 4972
R1	Screen 1 of return
R2	Screen 2 of return
R3	Screen 3 of return
R4	Screen 4 of return
R5	Screen 5 of return
R6	Screen 6 of return
RY	FORM 5329
S1	Schedule SE
S2	Second Schedule SE (If more than one filed)
SA	Schedule A
SB	Schedule B
SD	Schedule D

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DEFINER	DESCRIPTION
---------	-------------

SE	Schedule E
----	------------

DEFINER	DESCRIPTION
---------	-------------

SM	Summary Screen
SR	Schedule R
SZ	Form 6198
T1	Screen 1 of Form 6251
T2	Screen 2 of Form 6251
U1	Form 4137
U2	Second Form 4137 (if more than one filed)
V1	Form 8609
V2	Form 8586
W1	Form 8611
X1	Form 8615
Y1	Form 8693
Z1	Form 8814

RTVUE provides a display of line items transcribed from Forms 1040 series and their accompanying schedules and/or forms as the returns are processed at the service centers. Returns filed using traditional or alternative methods are included. RTVUE should be used in lieu of ordering returns, where possible. The summary screen shows schedules/forms for a specific SSN, MFT, and tax period and their respective definer codes. It also shows information about income, filing status, tax and payments. If no definer code is used, RTVUE will default to the summary screen.

RTVUE provides on-line access to the Individual Return Transaction File, as well as displaying a minimal amount of information posted to the IMF. Returns are located via processing year, rather than tax year (e.g., a delinquent return will be requested by the year processed). The current processing year plus three prior years are available. The current year file is added to weekly as additional returns are processed.

RTVUE WILL

- show all transcribed lines as reflected on the original return
- display returns processed during the processing year regardless of the tax period
- show computer generated fields
- show estimated tax payments and refunds claimed on the return
- reflect corrections made at the service center during processing

RTVUE WILL NOT

- reflect any subsequent adjustments
- show amended/duplicate returns
- provide IDRS notice status, case controls or AP/PN transactions
- reflect estimated tax payments posted to the master file
- reflect refund offsets—see DMFOL/IMFOL/BMFOL

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HELPFUL HINTS

- check summary screen first for list of all schedules/forms associated with the return
- delinquent returns are displayed in the format of the current processing year; therefore, line numbers on the screen may be inconsistent with line numbers on the return
- if EIC is present either in the return transaction column or the computer-generated column, but no EIC schedule (Definer E1) is present (missing or not transcribed), credit is computed from information on front of return-
- verify estimated tax payments and refund claimed
- if no definer code is used, screen will default to summary screen
- returns processed in prior years will not be merged; access account using the old TIN

(2) RTFTP Screen

The Return For Taxpayer (RTFTP) screen provides a sanitized version of RTVUE and can be provided to the taxpayer. Use RTFTP as a copy of the return where possible. Examples of information deleted are: CMPTR TRANS, DOB, Total Positive Income, etc.

HELPFUL HINTS

- delinquent returns are displayed in the format of the current processing year; therefore, line numbers on the screen may be inconsistent with line numbers on the return
- math errors and/or corrections made to the original return are not shown on RTFTP
- returns processed in prior years will not be merged; access account using the old TIN

RTFTP WILL

- show all transcribed lines as reflected on the original return

RTFTP WILL NOT

- change the original return posted data
- reflect any subsequent adjustments
- show amended/duplicate returns
- show computer generated fields or IRS codes/edits
- show date of birth

19 *RPVUE*

RPVUE INPUT FORMAT:

RPVUE YYYYNNN-NN-NNNNXNNCCYMMNNN-NN-NNNN CDCDC

PROCESSING SSN *MFT *TAX *SSN *DEFINER
YEAR OR PERIOD OR CODE
EIN EIN
RETURN *TIN
TYPE VALIDITY
INDICATOR INDICATOR

* Denotes Optional Fields

RPVUE is an on-line research tool provided to afford easy access to the Preparer Listing Information which is extracted from the BMF and IMF returns and is currently available in the Preparer Inventory Listing (PIL) report. RPVUE should be used in lieu of the PIL report to identify suspect Return Preparers in conjunction with the Questionable Refund Program, where possible. The summary screen shows preparer entity information; number and percentage for refund and EIC returns prepared.

RPVUE provides on-line access to the Preparer Listing Database, as well as displaying entity information. The current processing year plus three prior years are available. To search for only the most recent posting cycle's data, use the command code RPVCU in place of CC RPVUE with the above parameters.

HELPFUL HINTS

- the valid Return Type Indicators are:
 - I - indicates that this search is for IMF returns
 - B - indicates that this search is for BMF returns
- the valid MFT for IMF Returns is “30”
- if no definer is used, screen will default to summary screen
- if a EIN is used, place a space after the EIN
- required fields to initiate a search are the:
 - Processing Year
 - Preparer TIN
 - Return Type Indicator
- when a search parameter results in a response of over 9999 returns, a message will be given along with the Summary Screen averages for those first 9999 records—it is then encouraged to narrow the scope of the search.
- the Taxpayer Information Screen is sorted by Tax Period then by Taxpayer TIN

RPVUE WILL

- eliminate the need to order a PIL (Preparer Inventory Listing)
- determine Preparer Schemes of dollar amounts similarities throughout the Return Listings of prepared tax returns
- determine Preparer Schemes of fraudulent returns by noticing large Schedule C income amounts present and cross checking with the previous year

RPVUE WILL NOT

- show Schedule A income, filing status, or number of exemptions.

(1) VALID DEFINERS FOR RPVUE

DEFINER	DESCRIPTION
SM	SUMMARY SCREEN
PNNNN	TAXPAYER INFORMATION SCREEN
	***"NNNN" REPRESENTS A NUMBER FROM 0001-2499

20 RPPRT

RPPRT is an off-line research tool provided to afford easy print request access to the

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Preparer Inventory information which is extracted from the BMF and IMF returns and is currently available in the RPVUE on-line command code. This command code will generate a print request and should be used in lieu of the Preparer Inventory Listing (PIL) and in place of RPVUE where more information exists than is reasonable to research on-line.

The Command Code is accessed with the same inputs that are available in RPVUE with the exception of the Command Code Definer, which is not necessary. Please remember that requests may be very generic (all business or Individual returns for a preparer) or may be made more specific by inputting each successive parameter. When a match is found for the user's request a confirmation screen will be sent and a request for a printout will be generated. Reports are generated weekly (usually on Thursday evening) and forwarded to your local office for printing and distribution. If no information matches the request, the user will be notified on-line.

21 **SUPOL**

SUPOL INPUT FORMAT:

SUPOL NNN-NN-NNNN YYYYPPPP

Note: For all years, use hyphens in the SSN

SUPOL provides access to a national database of potential TDI cases. The database contains the Information Return (IRP) document(s) associated with the potential TDI. Identification of these non-filers is done annually at the Martinsburg Computing Center (MCC). The first year on the database is TY1990 information. Additional years of non-filer information are added in May of each year. A total of 6 tax years will be available beginning in TY1995.

HELPFUL HINTS

- do not give Case Major information to taxpayers
- up to 5,000 pages of case minor information is available
- information is available early in the delinquency routine (prior to TDI status)
- check RTVUE. If the return is processed after the annual non-filer processing, it is not indicated on SUPOL

SUPOL WILL

- provide information for taxpayers in delinquency status, allowing preparation of a tax return even if the taxpayer does not have income information
- provide immediate IRP information without having to wait for IRPTR
- eliminate transfer of TDI Supplements
- provide an alternative to command codes TSIGN/SUPRQ

SUPOL WILL NOT

- provide IRP information prior to TY90
- be updated once the IRP data is on-line
- aid in resolving CP 2000 issues

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22 TAX RETURN DATA BASE (TRDB)

BACKGROUND

The Tax return Data Base (TRDB) is a relational data base that stores the following tax return information submitted by the taxpayer:

- Original tax return information submitted by the individual filer through the Electronic Filing System (ELF), which includes ELF, ETD, Telefile, Digest and Online, i.e., 1040s, 1040EZs and 1040As and their associated forms and schedules, for tax year 1998.
- Original tax return information submitted by the business filer through EMS, ELF, Telefile and Magnetic Tape Processing (MGT), i.e., 941 and the associated schedule, SCH-B for tax year 1998.
- Original tax return information submitted by the business filer through the Electronic Filing System (EFS), i.e., 1041 and the associated forms and schedules for tax year 1998.
- Corrections made to the tax return data in the Error Resolution System (ERS), Generalized Unpostable Framework (GUF) as it is processed through the submission pipeline
- Status (e.g., suspended, corrected, posted), Processing Codes (e.g., code and edit, condition, notice, audit, resequence, unpostable) and history information as it is processed through the submission pipeline

CC Tax Return Data Base View (TRDBV) is a command code used by the IDRS users to gain read-only access to the tax return data detailed above.

Command Code TRDBV Input

TRDBV(space)NNN-NN-NNN <u>EC</u> (entry code)

- NNN-NN-NNNN - Primary or secondary SSN for Individual Tax return
- NN-NNNNNNN - EIN for Business Tax Return

The following optional parameters, preceded by a comma, can be used with the TRDBV command to limit the tax return information returned:

- Y - specific tax year
- F - specific form family
- S - specific secondary form

```
01 TRDBV NNN-NN-NNNN,YYYY,FFFFFFFFFFFF,SSSSSSSSSEC
02 TRDBV NNN-NN-NNNN,1997EC
03 TRDBV NNN-NN-NNNN, ,1040EC
04 TRDBV NNN-NN-NNNN, .W-2EC
```

After using the command code TRDBV, there are three possible selection summary screens that may be returned based on the request entered.

Screen 1 (Submissions)

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Displays and provides access codes and details for all tax returns, documents (extension to file and installment agreement requests) or statuses for returns stored on the TRDB for a specific taxpayer. Screen 1 is provided only if there is more than one return within TRDB that meets the user's request, i.e., more than one tax year, duplicate returns for a tax year, ELF rejected returns resubmitted and accepted, or primary and spouse married filing separate returns.

TRDPG nnn-nn-nnnn				Access Code: PAGE 001 of 001			
1998-03-17 11:31:42							
ACCESS FORM	TAX	DATE	NAME	TAXYR	FILING	INPUT	CURRENT
CODE	FAMILY	YEAR	RECEIVED	CTRL	STATUS	SOURCE	STATUS
AA	1040	1995	1996/01/17	JONE	P	2	ELF
AB	1040	1996	1997/01/17	JONE	P	2	ELF
AC	1040	1997	1997/01/17	JONE	S	3	ON-LINE
AD	1040	1997	1998/01/25	JONE	P	3	TELEFILE
							ELF REJ

The command code display will automatically change to TRDPG when the screen is returned. This command code is for paging through TRDBV command line request. TRDPG must be changed to TRDBV when entering a new SSN

Note: No entry code is needed for TRDPG Commands.

Screen 2 (Form or Schedules or processing data options)

Displays and provides access codes and details of all forms, schedules, taxpayer explanations (TX-PYR-EXPL), and paper documents references (PAPER-DOCS) related to the tax return chosen and additional processing data options, such as Status History (STAT-HIST), Change History (CHANG-HIST), Processing Codes (CODES), Unallowables (UNALLOWBS), NAP and duplicate TINs data (EIN-VALDN, SSN-VALDN) and work history (WORK-HIST).

TRDPG nnn-nn-nnnn				ACCESS CODE:AA PAGE: 001 OF 003			
1998-03-17 11:31:42 FORM-FAMILY:1040 TAXYR:1997 DATE-RCVD:1998/01/17							
NAME-CTRL:THOM TXPYR:P FILING STATUS:3 REFUND: BAL DUE:Y INPUT-							
SOURCE:ONLINE							
CURRENT-STATUS:ELF ORIG RTN							
ACC-CODE	FORM TYPE	ACC-CODE	FORM TYPE	ACC-CODE	FORM TYPE		
IA	1040						
IB	1099-R						
IC	W-2						
ID	W-2G						
IE	CODES						
IF	SSN-VALDTN						
IG	EIN-VALDTN						
IH	STAT-HIST						

Screen 3 (Form Occurrence)

Displays and provides access codes and details of forms and schedules when more than one occurrence of a requested form or schedule is available.

TRDPG nnn-nn-nnnn				ACCESS CODE:AA PAGE: 001 OF 003			
1998-03-17 11:31:42 FORM-FAMILY 1040 TAXYR:1997 DATE-RCVD:1998/01/17							
NAME-CTRL:JONE TXPYR:P FILING STATUS:3 REFUND: BAL DUE:Y							
INPUT-SOURCE:ONLINE							
CURRENT-STATUS:ELF ORIG RTN							
ACC-CODE	OCCURENCE	TXPYR	TIN	ACC-CODE	OCCURENCE	TXPYR	TIN
QA	1 OF 36	P	123-45-1234	QS	19 OR 36	P	999-99-9999
QB	2 OF 36	S	123-45-1234	QU	20 OR 36	P	999-99-9999
Detail Screen (Form or schedule or processing data display)							

Once specific data is chosen using the access codes provided by the selection summary screen or by a specific request within the command code, the form, schedule or processing data is displayed within the DETAIL screens.

TRDPG nnn-nn-nnnn				ACCESS CODE:AA PAGE: 001 OF 003			
1997-03-17 11:31:42 FORM-FAMILY 1040 TAXYR:1997 DATE-RCVD:1998/01/1							
NAME-CTRL:JONE TXPYR:P FILING STATUS:3 REFUND: BAL DUE:Y INPUT-SOURCE:ONLINE							
FORM:CODES OCCURRENCE:01 CURRENT-STATUS: ELF ORIGINAL RETURN							
STATUS-CODE STATUS-DATE STATUS							
25		1997-03-18		GMF PERFECTED			
01		1997-03-19		ELF ORIGINAL RETURN			
.							
STAT	STATUS-DATE	FORM	OCCURRENCE	CODE	TYPE	CODE	
25	1997-03-18	1040	01		AT RISK	01	

The following access codes can be used at any time during the TRDBV user access:

ZZ (return to First Screen) 00(zeros) (Glossary -- Table of contents)

The following codes can be used from Screen 2 and 3 and from any Detail Screen:

YQ (Batch Print Request - Forms), YP (Batch Print Request - Submission)

01-99 (Glossary - Specific Forms)

Note: Once an access code has been provided with the selection screens, the access code can be used any time during the TRDBV users access.

23 Glossary

2% TRIGGER DATE — Indicates start date for computation of debit interest at normal rate plus 2% (MMDDYYYY format).

6020B INDICATOR — IRS prepared a substitute return for a non-filer or delinquent filer under IRC SEC 6020(b).

23C DATE — The date an assessment is posted to the Master File. It is also the date the first master file notice is sent on a balance due document. Commonly referred to as the notice date or assessment date. Also shown as Settlement Date.

ADJ REASON CDS — ADJUSTMENT REASON CODES — Reason codes describe where the adjustment action affects the original return and determines the explanation that will print on the Adjustment Notice.

ADP IND — Taxpayer indicated that some or part of the company's accounting/tax records were kept on a computerized system. Values are:

Blank	Records not computerized
1	Records computerized

APPLIED REFUND INDICATOR — Indicates the disposition of any overpayment of taxes. Values are:

Blank	All other conditions
1	Credit elect
2	Refund

ARDI IND — Accounts Receivable Dollar Inventory Indicator. If set when a module is established, the indicator is set based solely on assessments. When set on an existing module, both assessments and accruals are used in determining the value of the indicator. Once set to a value other than zero, the indicator will remain at that value without regard to the ending module balance. Values are:

0	Credit balance, zero balance, debit balance <\$25,000.00
1	Debit balance of \$25,000.00 to \$99,999.99
2	Debit balance of \$100,000.00 to \$999,999.99
3	Debit balance of \$1,000,000.00 to \$49,999,999.99
4	Debit balance of \$50,000,000.00 or greater

ASED — Assessment Statute Expiration Date — The last date an assessment may be made, usually 3 years from the due date of the return or the received date whichever is later. Other conditions may exist; see IRM 3(15)(58).

ASSESSED MODULE BALANCE — Sum of tax, penalty amount; interest assessed and interest paid amounts (does not include accruals).

ASSET CODE — A one position field which indicates the range of total assets reported. Values are:

0	Total assets is blank, zero or negative
1	Total assets is \$.0 to \$9,999.99
2	Total assets is \$10,000.00 to \$24,999.99
3	Total assets is \$25,000.00 to \$99,999.99
4	Total Assets is \$100,000.00 to \$499,999.99
5	Total Assets is \$500,000.00 to \$999,999.99

6	Total assets is \$1,000,000.00 to \$4,999,999.99
7	Total assets is \$5,000,000.00 to \$9,999,999.99
8	Total assets is \$10,000,000.00 to \$49,999,999.99
9	Total assets is \$50,000,000.00 or more

AUDIT CODES — Used to identify a particular condition on the return for audit. See specific return sections for values.

AUDIT YEAR — Year under examination in YYYYMM format.

BWH — BACKUP WITHHOLDING — An additional amount of income tax (31%) required to be withheld by the payor on dividends and interest income when the taxpayer fails to provide SSN to payor.

BWI — BACKUP WITHHOLDING INDICATOR — Indicates of status of backup withholding on module. Values are:

0	Not subject to backup withholding Potentially subject (liable)
2	Subject (liable)
4	Satisfied
8	Suspended

BUSINESS MASTER FILE (BMF) — A magnetic tape file containing information about taxpayers filing business returns and related documents.

CAF — Centralized Authorization File — A computerized system of records which houses authorization information from both powers of attorney and tax information authorizations. The CAF system contains two types of records; taxpayer records and representative records.

CAF IND — Centralized Authorization File Indicator — gives information about the Power of Attorney. Values are:

0	TC 961 deleted or revoked module
1	1 representative authorized to receive notices
2	2 representatives authorized to receive notices
3	1 representative authorized to receive notices and refunds
4	2 representatives authorized to receive notices and refunds
5	No authorization to receive notices or refunds. No blind trust.
6	Other authorization present
7	1 representative authorized to receive refunds
8	Blind trust in effect

CALENDAR YEAR — A Tax Year that ends on December 31st.

CASE MAJOR — Provides IRP summary information, and entity information from the Individual Master File (name/address, prior year info)

CASE MINOR — Provides specific data from each information return filed for the taxpayer.

CFOL — CORPORATE FILES ON-LINE — Provides access to taxpayer information (return, transcript, IRP, etc.) at the computing center. This data is accessible through IDRS via various command codes.

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CHECK DIGIT — Two computer-generated alpha characters used mainly to reduce key strokes during transcribing.

COMBAT DEPART — Combat Departure Date in MMDDYYYY format

COMBAT ENTRY — Combat Entry Date in MMDDYYYY format

COMBAT INDICATOR — Indicates taxpayer was stationed in a combat zone. Values are:

0	Not applicable
1	Combat Zone freeze on

COMMAND CODE — A five character code used to initiate information from IDRS.

COMP COND CD — **COMPUTER CONDITION CODE** — An alpha or numeric character edited onto a tax return to identify a special condition or computation for the computer. CCCs post to the master file. See Section 3.

COMPTR TRANS — **COMPUTER TRANSACTION** — Computer-generated fields. (for RTVUE, RFFTP and BRTVU this is now PER CMPTR)

COMPUTING CENTERS — Centers where business and individual transactions are posted to taxpayer accounts residing on the master files. The three computing centers are: Detroit, Martinsburg and Tennessee.

CORR IND — **CAWR Correction Indicator** — Indicates whether a TC 980/984 either with correction indicator of "G" or "B" has posted to a CAWR module. Values are:

0	Not significant
1	Original and corrected documents.

CORR RCVD DT — **CORRESPONDENCE RECEIVED DATE** — Date taxpayer's reply to our correspondence was received in the service center. This date will appear in MMDDYYYY format. If no reply to correspondence, the field will contain 999999. The field will be blank if correspondence and reply occurred prior to the return due date, or correspondence was not issued.

CORRESPONDENCE CODE — A two position field which indicates the reply state of correspondence initiated by IRS. Values are:

Blank	No correspondence was initiated by IRS
11	Reply received with all requested information
12	Reply received with some of requested information
13	Reply received with none of requested information
14	No reply received
21	Reply to second correspondence with all information
22	Reply to second correspondence with some information
23	Reply to second correspondence with none of requested information
24	No reply to second correspondence

CREDIT INT DT — **CREDIT INTEREST DATE** — Date which credit interest is computed. Shown in MMDDYYYY format.

CSED — **COLLECTION STATUTE EXPIRATION DATE** — The last date to collect delinquent tax without filing a suit for judgment. Usually ten years form the assessment date.

CUSIP NUMBER — Committee on uniform securities ID procedures number. Assigned to corporations and other entities which issue public securities listed on stock exchanges or traded over the counter (updated from latest return posted).

CURRENTLY NOT COLLECTIBLE — Displays if any module in the account has an unreversed TC 530.

CYCLE — All transactions posting to good tape for transmittal to MCC are processed through the service center during a prescribed period: usually one week.

CYCLE POSTED — The processing week the return or transaction posted to the master file. A six digit number – the first four digits are the year, the second two are the week number.

DELINQUENT RETURN — A return filed after the relevant due date without an approved extension.

DIF CATEGORY — Identifies Examination potential as determined by a predefined mathematical rule.

DIF FORMULA — Code to determine the potential increase in tax resulting from a DIF audit.

DIF SCORE — A four digit score assigned to a return based on the calculation of a mathematical formula which in combination with a formula code determines which returns should be inventoried. Historical as of 7/1994.

DISPOSAL CODE — Two digit codes are used to indicate the disposition of an examination. The codes are assigned by the Examination Division. See Section 12.05.

DLN — DOCUMENT LOCATOR NUMBER — A controlled number assigned to every return or document input through the ADP system. The fourteenth digit is the year of processing. The DLN is used to control, identify and locate documents.

DM-1 — DATA MASTER-1 — Social Security Administration Tape. The DM-1 contains all names and social security numbers assigned by SSA.

DSI — DEPENDENCY STATUS INDICATOR — A box on page 2 of the 1040 return that indicates when the taxpayer can be claimed as a dependent on another person's return. Values are:

Blank	Not applicable
1	Yes

DTC — DEPENDENCY TIN CODE — A single-digit numeric code edited in the exemption area used to track taxpayers based on whether they provided the IRS with dependent SSN/age information. A maximum of six DTC's are edited per return.

EARNED INCOME CREDIT (EIC) — A credit which may be taken by a taxpayer with a dependent child, an adjusted gross income of less than \$22,370 and a filing status of 1, 2, 4, 5, or 7.

EDIT — To place certain marks on documents and properly enter misplaced items in preparation for key punch operation.

EDIT FTD PENALTY — The amount the taxpayer computes if FTD penalty is present.

EIN — EMPLOYER IDENTIFICATION NUMBER — An assigned nine digit number to identify a business tax account.

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EMPLOYMENT CODE(S) — A one letter code used to identify certain employers regarding Social Security Taxes and Federal Unemployment Tax. Applicable to certain Form 941/943 filers. Values are:

- C Church or Church-controlled Organization filing Form 8274 (not subject to FICA or FUTA)
- F Federal Employer
- G Only State or local government Agencies subject to withholding tax
- M Maritime Industry
- N Non-profit organization subject to FICA
- S Foreign Subsidiary
- T State or local Government Agency covered under a Section 218 Agreement
- W Section 501(c)(3) of the IRC Non-profit Organization (not subject to FUTA)
- N Non Profit Organization subject to FICA
- (-) Deletes employment codes

ENT UPDT CY — ENTITY UPDATE CYCLE — Cycle of the latest update.

ENTITY CODE — Indicates how much of the entity (name, address, SSN) was entered by the service center in DIS. Values are:

- 1 Long entity – change in Primary SSN on pre-print label or handwritten name & address
- 2 Short entity – pre-print label or name control only
- 3 Intermediate entity – address change on pre-print label or F1040X
- 5 Partial Entity – Taxpayer corrected name on pre-print label – no change to address

ENTRY CODE — A two character code assigned upon request to authorized terminal operators.

ERS — ERROR RESOLUTION SYSTEM — A system for the examination and correction of returns rejected due to taxpayer and processing errors.

ES DISC — ESTIMATED TAX DISCRP CODE — Estimated Tax Discrepancy Code. Values are:

- | | |
|-------|----------------|
| Blank | No discrepancy |
| \$ | Discrepancy |

ESP IND — ESTIMATED TAX PENALTY INDICATOR — A single digit numeric code used to indicate the box checked on Form 2210/2210F. Values are:

- 1 Waiver
- 2 Annualized Income
- 3 Withholding
- 4 High Income Taxpayer – Based on annualized income
- 5 High Income Taxpayer – Based on Modified AGI
- 6 Filing Status Change
- 9 More than one of the above conditions

ESTAB DT — ESTABLISHMENT DATE — Year and month the entity was established on the master file.

FILE FOLDER NUMBER — Nine digit number assigned by KDO (Key District Office) to the case files of plan applications for internal control and public service purposes. This number appears on determination letters and opinions issued.

FILE SOURCE — A one digit code which follows the Taxpayer Identification Number (TIN). Values are:

Blank	valid SSN or EIN	P	valid IRA SSN
*	invalid SSN on IMF	X	invalid IRA SSN
V	valid SSN on BMF	P	valid EPMF EIN
W	invalid SSN on BMF	X	invalid EPMF EIN
D	Temporary TIN		

FILING LOC CODE — FILING LOCATION CODE — Service Center where latest return was filed.

FISCAL YEAR — Tax year ending the last day of any month other than December.

FOREIGN COUNTRY CODE — Country of citizenship of any foreign individual, who at the end of the tax year, owned, directly or indirectly, 50% or more of the corporation's voting stock. Values are:

AR	Argentina	MX	Mexico
AS	Australia	NL	Netherlands
BF	Bahamas	NA	Netherlands Antilles
CA	Canada	PM	Panama
CJ	Cayman Islands	RP	Philippines
CO	Columbia	KS	South Korea
DA	Denmark	SW	Sweden
FR	France	SZ	Switzerland
HK	Hong Kong	TW	Taiwan
EI	Ireland	UK	United Kingdom
IS	Israel	GM	Germany
JA	Japan	VE	Venezuela
LU	Luxembourg	OC	"Other Country"

FRC — FILING REQUIREMENT CODE — These codes are posted to the entity section of the master file. Identifies the type of return a taxpayer must file. They are also used to identify the types of forms the IRS must mail to the taxpayer. See Section 8.

FREEZE CDS — FREEZE CODES — Alpha code applied to a master file account identifying specific conditions generated either systemically, during the processing operation, or manually. Restricts normal computer operations. See Section 8.03.

FSC — FILING STATUS CODE — A single-digit numeric code equivalent to the number of the filing status box checked by the taxpayer or edited by the service center. Values are:

FORMS 1040, 1040A, & 1040EZ

0	Single, filing declaration of estimated income tax
1	Single taxpayer
2	Married taxpayer filing joint return
3	Married taxpayer filing a separate return, spouse required to file
4	Head of Household
5	Widow(er) with dependent child

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- 6 Married filing a separate return and spouse is not required to file
- 7 Head of Household with an unmarried child's name listed on the return, but no exemption claimed.

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- 0 One name in nameline
- 7 Two names in nameline

FTD — FEDERAL TAX DEPOSIT — Withheld taxes submitted to an authorized depository via form 8109 or form 8109B.

FTP ASS'D — FTP ASSESSED — FAILURE TO PAY PENALTY ASSESSED — Amount of computed FTP due IRS against which collection action can be taken.

FTP START DT — Failure to pay penalty computation start date. This represents the first penalty month and its beginning date.

FUTA — Federal Unemployment Tax Act — Provides for cooperation between state and federal governments in the establishment and administration of unemployment insurance.

FYM — Fiscal Year Month — Fiscal year ending date.

GROUP EXEMPTION NUMBER — A four digit number assigned to parent/central organization.

HIGH INC — HIGH INCOME INDICATOR — Used in the ES Tax processing at the master file. Set when:

- (a) Unreversed estimated tax payments and/or penalty are present on any of the past 3 year taxable periods; and
- (b) FSC is 3 and current year AGI is \$37,500 or greater and CY AGI is \$20,000 or more over prior year AGI; or
- (c) FSC is other than 3 and current year AGI is \$75,000 or greater and CY AGI is \$40,000 or more over prior year AGI.

Values are:

- 1. Taxpayer met all high income conditions
- 2 Taxpayer met at least one, but not all high income conditions

HISTORIC DO — Indicates entity primary location DO code at the time of posting a transaction. Once TC 150 posts and Historic DO has been updated, no further updates will occur.

HOLD CODE — Numeric code used with TC29X or TC 30X when it is desired to prevent or delay the issuance of a refund and/or notice. See Section 8 for a complete listing.

IDRS TECHNICIAN — Assistor in the IDRS control group or customer support section at each SC.

IMF — INDIVIDUAL MASTER FILE — a magnetic tape file containing information about taxpayers filing individual income tax returns and related documents.

INSTALLMENT SALES INDICATOR — Codes are based on Question D, Sales Form 6252, Installment Sales. Values are:

- Blank Form 6252 not present
- 1 "YES" box checked

- 2 "NO" box checked
- 3 Neither or both boxes checked when Form 6252 is present

INT ASSESSED — INTEREST ASSESSED — Amount of computed interest due IRS against which collection action can be made.

INT COMPTN DT — INTEREST COMPUTATION DATE (Debit) in MMDDYYYY format. The date from which debit interest is computed.

IRA CONDITION CODE — a two digit numeric code used to identify reasonable cause, requests for waiver, amended Forms 5329 or deceased IRA distribution recipients. See Section 3,.04.

IRS EMPLOYEE LITERAL — indicates whether taxpayer is an IRS Employee. Values are:

IRS EMPLOYEE:P	Primary taxpayer is IRS Employee
IRS EMPLOYEE:S	Secondary taxpayer is IRS Employee
IRS EMPLOYEE:B	Both are IRS Employee
BLANK	Not an IRS Employee

KEY DO — KEY DISTRICT OFFICE — The office charged with the primary administrative and audit functions of Exempt Organizations.

LIST YEAR — The year the return was processed.

MFR — MAIL FILING REQUIREMENTS — are posted to the entity section of the Master File to identify the types of returns a taxpayer must file. They are also used to identify the types of forms the IRS must mail to the taxpayer. See Section 8 or IMFOL "E" for a list of values.

MASTER FILE — A magnetic tape record which contains taxpayer accounts.

MFT — MASTER FILE TAX — Two digit number which identifies the type of tax.

MATH ERR CODE — MATH ERROR CODE — Indicates a math error is present on the return involving the tax liability or refund/amount owed.

MATH INCREASE — Original return posted with increase in tax. Values are:

Blank	No increase
1	Original return posted with increase in tax and either a math error or both CCCs X & Y are present. Also, TC 29X blocked 770-789 posted.

#MATH STATUS CODE — These codes are computer generated at the service centers and are entered on IMF and BMF return records transmitted to MCC. Values are:

BMF:	
0	Record has not been math verified
1	No math error
2	Math error within tolerance
3	Math error in excess of tolerance
IMF:	
0	No math error
1	Math error in excess of tolerance

MF ASSESSED MOD BAL — See Assessed Module Balance

MIN DEL — MINIMUM DELINQUENCY — Delinquency penalty based on minimum delinquency criteria.

MINISTER SE CODE — Minister Self Employment Code. Values are:

Blank	Not Present
1	Form 4361
2	Form 4361 denied
4	Form 4029 approved
8	Form 4029 denied

MISSING SCHEDULE CODE — A two digit code entered by the service center when the taxpayer fails to provide a complete or sufficient answer to correspondence or the return is a “no reply.” See specific return sections for values.

MRG-PRCS — Merge in process.

NO CHANGE ISSUE CODES — Applies to no-change examined returns with adjustments to tax base data such as income or deduction items but no change in tax liability or refundable credits. See LEM 48(14)0

NON-COMPUTE RETURN — A tax return filed by a taxpayer who expects the IRS to compute the tax or refund due.

NON-REMIT RETURN — A tax return filed without a payment attached.

NRA — NON-RESIDENT ALIEN — An individual who is not a United States citizen and does not meet the requirements to be treated as a lawful permanent resident of the United States for tax purposes. Special IRS regulations apply to NRA spouses and dependents who are residents of Canada and Mexico.

ORIGINAL RETURN — 00 DUPLICATE/AMENDED RETURN ARE AVAILABLE Displays sequence number of any amended/duplicate returns filed. Valid range=00-99. (BRTVU ONLY – DOES NOT INCLUDE RETURNS WITH CCC “G.”)

PARENT CORPORATE EIN — The number assigned by the IRS for identification of a Parent Corporation filing a consolidated Form 1120.

PARENT NAME CONTROL — Name control of the Parent Corporation.

PENALTY AND INTEREST CODE — Entered when the return indicates an amount for precomputed penalty and interest and the return is received during the grace period (7 days after the due date) of the original due date. If interest only is indicated, a computer condition code “R” must also be present. Values are:

0	Normal interest and delinquent penalty are computer generated
1	Normal interest is computer generated; delinquency penalty is computer generated at 5% (.05) when accompanying TC 160 identifies pre-delinquency penalty during grace period
2	Normal interest is computer generated. Delinquency penalty is computer generated at 25% (.25).

PENS FEAT CD — PENSION FEATURES CODE — up to eight codes indicating certain additional features of the plan. Comprised of the first four values of the old “other plan features code” plus several other individual indicators (updated from the latest return posted).

PETITION DATE — The date the taxpayer filed the bankruptcy petition with the Court to start the bankruptcy proceedings. Set by TC 520 with closing codes (cc) 83, 85, or 88 in the account.

PIA CODE — PRINCIPAL BUSINESS OR PRINCIPAL INDUSTRY ACTIVITY CODE — Identifies the nature of the taxpayer’s business. This code is self identified by the taxpayer. (See Pkg X or the separate instructions for the applicable return).

POA — POWER OF ATTORNEY — A document signed by the taxpayer, as principal, by which an individual is appointed as attorney-in-fact to perform certain specified act(s) or kinds of act(s) on behalf of the principal.

PREPARER ID/TIN — Identification number of paid preparer.

PRIMARY LOCATION CODE — TP’s current district office location code designation.

PRIORITY CODE — These codes must be used to post adjustments to the Master File when certain module conditions exist. See Section 8 for a complete list.

PROCESSING YEAR — Calendar year the return or document was processed by the service center or Martinsburg Computing Center (MCC).

PTAC — PROVIDER TIN CODE — A single digit numeric code which identifies taxpayer information about the care provider.

QDC — QUALIFYING DEPENDENT CODE — A single digit numeric code edited for each qualifying dependent based on the dependent age and SSN information provided.

REASON CODE — Used when an adjustment is made to a taxpayer’s account (IMF ONLY). Reason codes describe where the adjustment action affects the original return and determines the explanation that will print on the adjustment notice. See Section 8,.08

RECEIVED DATE — The date a return was received by the IRS. A received date is required on all annual returns. A received date will appear on quarterly filed returns if the return is received late.

REMIT RETURN — A tax return filed with a payment attached.

RPS — REMITTANCE PROCESSING SYSTEM — A computer controlled system through which payments and documents may be processed at a single multi-functional work station.

“RPT” — REPEATER INDICATOR — A tax module has been in TDI or notice status other than first notice within the past fifteen months (64 cycles).

RESERVE CODE — Special codes entered by the service center to force the return to the error register for special handling. Values are:

Blank	Not applicable
1	Refund is \$1 million or more
3	Orphan Drug Credit is present
4	Form 2220 is attached and taxpayer has checked the box for “Large Corporation”
9	Explanation is attached by the service center

RETURN CONDITION/PROCESSING CODE — Codes used to identify a special condition or computation for the computer which do not post to the master file.

RDD — RETURN DUE DATE — The established date that a return is due to be filed unless an extension is granted.

RETURN TRANS — RETURN TRANSACTION — Taxpayer's figures per return.

RECORD REQUEST — The elements on line one and sometimes line two of all screens.

RETENTION REGISTER LITERAL — Indicates whether module resides on the Retention Register.

ROFT/ROQFTL — Record of Federal Tax/Record of Quarterly Federal Tax Liability – The portion of a BMF tax return where the taxpayer is required to list his/her periodic tax liabilities. Also known as the liability breakdown.

RSED — REFUND STATUTE EXPIRATION DATE — The last date that a refund can be claimed; usually 3 years from the due date or received date or 2 years from the payment whichever is later.

SCRAMBLED SSN — Two taxpayers with the same SSN and name control on the Master File. Temporary SSNs are assigned to both taxpayers until problem is resolved. Values are:

0/blank	No scrambled SSN
1	Two taxpayers using same SSN
2	SSN has been verified not scrambled SSN
8	SSN has been verified and released this cycle

SELECTION CODE — One-character field input on TC141 causing or updating of the last period satisfied section with a significant Compliance Indicator. See Section 11.07(5).

SERVICE CENTER ID — Service Center identification code. Values are:

07	Atlanta Service Center
08	Andover Service Center
09	Kansas City Service Center
17	Cincinnati Service Center
18	Austin Service Center
19	Brookhaven Service Center
28	Philadelphia Service Center
29	Ogden Service Center
49	Memphis Service Center
89	Fresno Service Center

SETTLEMENT DATE — See 23c Date.

SIC — SCHEDULING INDICATOR CODE — One of the five numeric codes used to notify the computer that the Record of Federal Tax Deposits is incomplete, need not be completed or that a penalty should not be assessed. See specific 94X return for values.

SOURCE CODE — Used when adjustments are made to the taxpayer's account. The source code chooses the statement which will appear on the taxpayer's adjustment notice with the literal reason code completing the statement. See Section 8,.08.

SSA 205(c) — The section of SSA regulations which denies the issuance of a Social Security Number to a Non Resident Alien (NRA) who has no source of income in the United States.

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STATUTORY EMPLOYEE — A self-employed independent contractor who can report income and expenses on Sch C, but, Social Security and Medicare taxes withheld are reported on Form W-. Values are:

1	Taxpayer checked box on SCH C
2	Box on SCH C not checked

SUBSIDIARY FILER CODE — Indicates whether the company filing the return is a subsidiary of another corporation. Values are:

Blank	Not applicable or neither box is checked
1	"Yes" box is checked
2	"No" box is checked
3	Both boxes are checked

TAXPAYER NOTICE CODE — Codes which will force a standard notice to send to taxpayers when math errors are made. See Section 9.

TAX PREF CD — TAX PREFERENCE CODE — Indicates that the taxpayer used Alternative Minimum Tax to compute the Corporate taxes. Values are:

Blank	Alternative Minimum tax not used
1	Form 4626 or substitute is attached

TC 148 HOLD ON MF — Indicates the account is subject to "Immediate TDA" issuances due to the presence of an unreversed TC 148. Values are:

Blank	No unreversed TC 148 present;
01-99	Unreversed TC 148 present

TDA COPYS — TAXPAYER DELINQUENT ACCOUNT COLLECTION POTENTIAL YIELD SCORE — Represents potential benefit that may be achieved from pursuit of collection. The higher the score, the greater the potential benefit.

TDA/TDI LOC CD — 4 digit field indicating district and area office to which TDA/TDI was originally issued. See Section 11.

TDI STATUS INDICATORS — Indicator which tells specific activity on TDI module during each status. See Section 11.(7).

TOTAL INTEREST — Interest assessed and unassessed computed to the interest date on the TX-MOD.

TRANS DT — TRANSACTION DATE — Date return was received.

UP-CYC — Martinsburg Computing Center (MCC) Update Cycle. Values are:

04-52	MCC cycle
MRS	Module is on line via MRS processing
AUX	Auxillary. Created for disaster victims in Florida & Louisiana

VESTIGIAL SCREEN — Shows modules moved to the retention register and when, for a specific TIN.

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24 ***Acronyms /Abbreviations***

Acronym	Definition
23C	Assessment Date; Notice Date
AAC	Agricultural Activity Code
ACCT INFO	Account Information
AD CD	Audit Code
ADM	Administrator
ADM-EIN	Administrator's Employer Identification Number
AEIC	Advance Earned Income Credit
AFDC	Aid for Families with Dependent Children
AGSA	Agency/Sub Agency
AGR ACT CODE	Agricultural Activity Code
AI	Annualized Income
AIMS	Audit Information Management System
AKA	Also Known As
ALAT	Total amended payee documents that are subject to late Penalty
AMAG	Total amended payee documents subject to penalty
APO	Army Post Office
ARDI	Accounts Receivable Dollar Inventory
ASBJ	Total amended payee documents transmitted subject to penalty
ASED	Assessment Statute Expiration Date
ATAO	Application for a Taxpayer Assistance Order
ATIN	total amended payee documents subject to TIN penalty
ATSDT	Abusive Tax Shelter Detection Team
ATTL	Total amended payee documents transmitted
AWS	Alternative Work Schedule
BAD REF	Erroneous Refund or U Freeze
BANK ACCT NUM EFT	Bank Account Number
BLLC	Bankruptcy Litigation Location Code
BMF	Business Master File
BMFOL	Business Master File On-line
BOB/BOOB	Block out of Balance
BRTVU	Business Return View
BRTF	Business Return Transaction File
BWI	Backup Withholding Indicator
BWNC	Backup Withholding Notice Count
CAF	Centralized Authorization File
CAS	Correspondence Action Sheet
CAWR	Combined Annual Wage Reporting
CC	Command Code
CC	Closing Code
CCC	Computer Condition Code
CFE	Credit for Elderly

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Acronym	Definition
CGD	Capital Gains Distribution
CMIR	Currency or Monetary Instrument Report
CNC	Currently Not Collectible
CONS	Conservator
CONS/	CAWR module needs consolidation because of size
COPYS	Collection Potential Yield Score
CORR IND	Correction Indicator (CAWR)
CP	Computer Paragraph
CSSED	Collection Statute Expiration Date
CTR	Currency Transaction Report
DAR	Delinquent Accounts and Returns
DCC	Detroit Computing Center
DIF	Discriminate Function (Score)
DIS	Distributed Input System
DIV	Dividends
DLN	Document Locator Number
DM-1	Data Master 1 (SSA tape)
DMF	Debtor Master File
DMFOL	Debtor Master File On-Line
DOB	Date of Birth
DOC	Document
DOD	Date of Death
DSI	Dependency Status Indicator
DTC	Dependency TIN Code
EFT	Electronic Funds Transfer
EIC	Earned Income Credit
EIN	Employer Identification Number
ELF	Electronic Filed Return
EMA	Equipment Maintenance Allowance
EMFOL	Employee Plans Master File On-Line
EMIS	Enforcement Management Information System
EMP CD	Employment Code
ENMOD	Entity module
ENT FREEZE CDS	Left or right hand freeze codes
EPC	Exemptions Processing Code
EPMF	Employee Plans Master File
ERS	Error Register System
ERTVU	Employee Plans Return View
ESOP	Employee Stock Option Plan
ESP	Estimated Tax Penalty
EXEC	Executor
FB	Fringe Benefit

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Acronym	Definition
FICA	Federal Insurance Contribution Act/Social Security
FICWG	Social Security Wages/Federal Insurance Contributions Wages
FMV	Fair Market Value
FNS	Fuel From Nonconventional Source
FOD	Foreign Operations District
FPO	Fleet Post Office
FSC	Filing Status Code
FTD	Federal Tax Deposit or Penalty
FTF	Failure to File Penalty
FTP	Failure to Pay Penalty
FUTA	Federal Unemployment Tax Act
GDN	Guardian
HSTG	Hostage
IE	Itemized Election
IMF	Individual Master File
IMFOL	Individual Master File On-Line
INOLE	Inquiry On-Line Entity
INT	Interest
INV-SSN-RFND CD	Invalid SSN Refund Code
IRA	Individual Retirement Account
IRAOL	Individual Retirement Account On-Line
IRC	Internal Revenue Code
IRMF	Information Returns Master File
IRP	Information Returns Program
IRPOL	Information Returns Program On-Line
IRPTR	Information Returns Processing (IRP) Transcripts
IRS EMP	IRS Employee
IRTF	Individual Return Transaction File
KITA	Killed in Terrorist Action
LAP	Local Account Profile
LGE CORP	Large Corporation
LRA	Last Return Amount Code
LSE	Lump Sum Exemption
MAG CD	Magnetic Tape Code
MAG PEN	Magnetic tape filing penalty
MCC	Martinsburg Computing Center
ME CD	Math Error Code
MED	Medicare
MF	Master File
MF ACT CYC	Master File Activity Code
MF STAT	Master File Status Code
MFA	Married Filing Alien
MFR	Mail Filing Requirement

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Acronym	Definition
MFS	Married Filing Separate
MFT	Master File Tax
MFTRA	Master File Transcript
MG CODE	Magnetic Tape Code
MIC	Mortgage Interest Credit
MMDDYYYY	Month, Day, Year format
MRG.PRCs	Merge in Process
MRS	Microfilm Replacement System
MSN	Microfilm Sequence Number
NAP	National Account Profile
NC	Name Control
NCC	Non-Cash Code
NEC	Non-Employee Compensation
NEI	Non-Taxable Earned Income
NOL	Net Operating Loss
NR	No Record
NRA	Non-Resident Alien
OCR	Optical Character Recognition
ODC	Orphan Drug Credit
OID	Original Issue Discount
OLAT	Total original payee documents that are subject to late penalty
OMAG	Total original payee documents subject to mag tape penalty
OSBJ	Total original payee documents transmitted that are subject to penalty
OTIN	Total original payee documents subject to TIN penalty
OTTL	Total original payee documents transmitted
OWPT	Overpaid Windfall Profit Tax
P-SSN	Primary Social Security Number
PBA	Principal Business Activity
PCD	Program Completion Date
PDT	Potentially Dangerous Taxpayer
PECF	Presidential Election Campaign Fund
PER	Personal Representative
PFYM	Prior Fiscal Year Month
PCS	Partnership Control System
PIA CODE	Principal Industry Activity Code
PMF	Payer Master File
PMFOL	Payer Master File On-Line
POA	Power of Attorney
PRE DEL	Pre-Delinquency Penalty Amount
PTC	Provider TIN Code
PY	Processing/Certification Year
QRDT	Questionable Refund Detection Team
RDD AS EXTND	Return Due Date, as extended

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Acronym	Definition
RE	Reimbursed Expense
REC	Residential Energy Credit
REI	Recognition Equipment, Incorporated
REMIC	Real Estate Mortgage Investment Conduits
RET PROCESS	Return Processible date
RET PST	Return Posted
ROFTL	Record of Federal Tax Liability
ROQFTL	Record of Quarterly Federal Tax Liability
RP CD	Return Processing Code
RPS	Remittance Processing System
RR RETIRE BRD	Railroad Retirement Board Number
RSED	Refund Statute Expiration Date
RTN	Routing Transit Number
RTVUE	Return View (IMF only)
RTFTP	Return for Taxpayer
RWMS	Resource and Workload Management System
SFR	Substitute for Return
SIC	Schedule Indicator Code
SPSSN	Spouse's SSN
SS/SOC SEC	Social Security
SSN	Social Security Number
SUPOL	Supplements On-Line
SUPRQ	Supplement Request
TY	Tax Year
TCC	Magnetic Media Transmittal Control Code
TDI	Taxpayer Delinquency Investigation
TEFRA	Tax Equity Fiscal Responsibility Act
TC	Transaction Code
TSIGN	TDA/TDI Assignment
TXPD	Tax Period
VA	Veterans Administration
VITA	Volunteer Income Tax Assistance
W	Waiver
WIRS	Wage Information Retrieval System
XMITS	Transmit

25 *Taxpayer Information Available from CFOL Command Codes*

The value of CFOL as a research tool is its capacity to provide taxpayer information on any valid TIN nationwide. CFOL is especially helpful to revenue officers conducting courtesy investigations or otherwise investigating taxpayers who reside out of state. The categorical index that follows is intended

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only as a partial guide to the types of information available. Further information about CFOL can be found in IRM 3(25)(77)0, IDRS Terminal Inquiries. Revenue officers who utilize the CFOL command codes regularly will discover new and effective ways to obtain the information they need to resolve their cases.

Corporate Files On-Line - Types of Information

Address and Entity Information	INOLE, IRPOL, CAFOL, SUPOL, RPPRT
Age, Date of Birth (DOB), Date of Death (DOD)	INOLE, RTVUE, SUPOL
Business Deductions, Income, Losses	BRTVU (F1120), RTVUE (F1040)
CAF - Power of Attorney	CAFOL
Capital Gains and Losses	RTVUE
Dependents in Household/Exemptions	RTVUE
Earned Income Credit (EIC)	RTVUE
Employee Plans Return Transaction File	ERTVU
Estimated Tax Payments - Compliance	IMFOL, RTVUE
Federal Tax Deposits - Compliance	BMFOL, BRTVU
Filing History, Filing Requirements	BMFOL, BRTVU, IMFOL, RTVUE
Income Information	BRTVU, RTVUE, BMFOL, IMFOL
- Dividends	RTVUE, IRPOL, SUPOL
- Interest	RTVUE, IRPOL, SUPOL
- Schedule C (Self-employed persons)	RTVUE, IRPOL, SUPOL
- Schedule D (Capital Gains and Losses)	RTVUE, IRPOL
- Schedule E (Income-Partnerships, Rents)	RTVUE
- Schedule F (Farming Income)	RTVUE, IRPOL, SUPOL
Last Return Filed - Compliance	BMFOL, BRTVU, IMFOL, RTVUE
Motor and Recreation Vehicles	RTVUE, BRTVU
Real Estate Information (Schedules A,D,E)	IRPOL, SUPOL, RTVUE
- Home Mortgage Interest Paid (F1098)	RTVUE, IRPOL, SUPOL
- Property Taxes Paid (Schedule A)	RTVUE
- Rental Income (Schedule E)	RTVUE
- Sale of Home (Form 2119)	RTVUE, IRPOL, SUPOL
Related Entities (BMF/IMF)	BMFOL, BRTVU, IMFOL, SUPOL
Trust Fund Recovery Penalty - IRC 6672	BMFOL, BRTVU
Withholding Taxes - FIT, Social Security	BMFOL, BRTVU, IMFOL, RTVUE, SUPOL

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26 *IDRS/CFOL Command Code Formats*

* BMFOLI12-3456789EC	Summary of BMF modules, shows filed/paid and delinquent periods-good for compliance check.
* BMFOLT12-3456789 019203EC	Specific tax module, provides same info. as TXMOD-tax/FTDs/payments/penalties.
* BRTVU 12-3456789 019203EC	On-line display of F941 return, includes wages paid, taxes withheld FTDs, payments.
* BRTVU 12-3456789 0192035SMEC	Summary screen for BMF returns.
* CAFOL 123-45-6789EC	Step 1-record of POA on file(note R=Receipt code; SC=Service Center code).
* CAFOL 123-45-6789 RSCNAME30EC	Step 2-tax periods on file (input R,SC codes, name control and MFT) Step 3-(input tax period after MFT for name/address of POA).
* CFINQ 123-45-678EC	Power-of-attorney (Service Centers).
* DMFOLS123-45-678990EC	Summary of debts owed to other govt. agencies (incl. child support).
* ICFOLEC	CFOL Bulletin-updated monthly.
* IMFOLI123-45-6789EC	Summary of IMF modules,shows filed/paid; delinquent periods-good for compliancecheck
* IMFOLT123-45-6789 309212EC	Given tax module,provides same info as TXMOD-tax/pymt/penalties.
* INOLES123-45-6789EC	Entity information-all MF acctgs; may also be used with definers T,G.
* IRPOLS123-45-678991EC	Shows income from latest IRP documents, good for levy sources.
* MFTRA 12-3456789 01,9203 R,01,9206EC	Tax acct. info.for modules not shown on IMFOL or BMFOL(e.g; pending adjustments). MFTRA may show recent transactions not appearing on IMFOL or BMFOL.
* PMFOLS12345678991EC	Shows no./amt.of payer documents (W2, 1099,etc)filed by paper; definers: 1=IMF2=BMF3=EPMF. enter TIN without hyphens
* PMFOLS294000000191EC	Summary of payer information document filed by BMF entity for TY 1991. (Enter TIN without hyphens).
* PMFOLD1123456789j92EC	Display of payer info documents for TY 1992

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